

51A149 (12-94)

Commonwealth of Kentucky
REVENUE CABINET

**CERTIFICATE OF EXEMPTION
FOR
POLLUTION CONTROL FACILITIES**

Important—Certificate
not valid unless completed.

This certificate may be executed **only** for those purchases of tangible personal property which qualify for exemption under KRS 139.480(12). The certificate may be executed by either: (1) A holder of a Pollution Control Tax Exemption Certificate or (2) jointly by a contractor and the holder of a Pollution Control Tax Exemption Certificate in any case in which a contractor under contract with the certificate holder does, in fact, purchase such property.

THE UNDERSIGNED HEREBY CERTIFIES: That the materials and equipment to be purchased from

Name of Vendor

Address

will become a part of a pollution control facility at _____

Location of Facility

for which the Revenue Cabinet, as provided by KRS Chapter 224, has issued a Pollution Control Tax Exemption Certificate.

The undersigned agrees that in the event it is determined that any of the property described below is not tax-exempt, the undersigned will immediately report and pay the required tax measured by the purchase price of the property.

Cost of property to be purchased: _____

Description of property to be purchased: _____

Name of Holder of
Pollution Control Tax Exemption Certificate

Name of Contractor Under Contract with Holder of
Pollution Control Tax Exemption Certificate

Permit Account Number

Permit Account Number

By _____
Signature Title

By _____
Signature Title

Date _____

Date _____

Address _____

Address _____

Caution: A seller of tangible personal property accepting certificates shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.